IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

DOLLARS (\$28,004.00), c/o JAMIE BROWN,))
Plaintiff, v.))) Civil Action No. 07-53 Erie)
COMMONWEALTH OF PENNSYLVANIA,	
Defendants.))

MEMORANDUM ORDER

This action was received by the Clerk of Court on March 26, 2007, and was referred to United States Magistrate Judge Susan Paradise Baxter for report and recommendation in accordance with the Magistrates Act, 28 U.S.C. § 636(b)(1), and Rules 72.1.3 and 72.1.4 of the Local Rules for Magistrates.

The Magistrate Judge's Report and Recommendation [Doc. No. 9], filed on June 1, 2007, recommended that the action be dismissed as legally frivolous in accordance with 28 U.S.C. § 1915(d) due to lack of subject matter jurisdiction. Plaintiff was allowed ten (10) days from the date of service to file objections and service was made on Plaintiff by certified mail. Plaintiff filed objections on June 14, 2007 [Doc. No. 10]. After de novo review of the motion and documents in the case, together with the Report and Recommendation and objections thereto, the following order is entered:

AND NOW, this 10th day of July, 2007;

IT IS HEREBY ORDERED that this action is DISMISSED as legally frivolous in accordance with 28 U.S.C. § 1915(d) due to lack of subject matter jurisdiction.

The Report and Recommendation [Doc. No. 9] of Magistrate Judge Baxter, filed on June 1, 2007, is adopted as the opinion of the Court.

s/ Sean J. McLaughlin United States District Judge

cm: All parties of record Susan Paradise Baxter, U.S. Magistrate Judge